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Executive Secretary

### LCI AD-HOC SUBCOMMITTEE

WEDNESDAY, APRIL 27, 2016

9:00 AM

403 BLATT BUILDING

#### The Honorable William E. "Bill" Sandifer, III, Chairman

The Honorable Carl L. Anderson  
The Honorable Todd K. Atwater  
The Honorable Eric M. Bedingfield  
The Honorable P. Michael Forrester

The Honorable Phyllis J. Henderson  
The Honorable David J. Mack  
The Honorable Mike Ryhal  
The Honorable McLain R. "Mac" Toole

### AGENDA

**H. 4967** -- Reps. Atwater, Ballentine, Bannister, Bedingfield, Chumley, Collins, Finlay, Forrester, Gambrell, Goldfinch, Hamilton, Hicks, Huggins, Jordan, White, Loftis, Long, McCoy, Murphy, Norman, Pitts, Pope, Rivers, Sandifer, Simrill, G.R. Smith, J.E. Smith, Spires, Tallon, Taylor, Whitmire, Gagnon and Putnam: A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, SO AS TO ENACT THE "BUSINESS LICENSE COMPLIANCE REFORM ACT"; AND TO AMEND SECTION 6-1-315, AS AMENDED, RELATING TO THE IMPOSITION OF A BUSINESS LICENSE TAX, SO AS TO PROVIDE THAT A LOCAL GOVERNING BODY SHALL HOLD A PUBLIC HEARING BEFORE ADOPTING ANY BUSINESS LICENSE TAX ORDINANCE, TO PROVIDE THAT A PERSON IS ONLY SUBJECT TO ONE BUSINESS LICENSE TAX, TO REQUIRE THE DEPARTMENT OF REVENUE TO COLLECT THE TAX, TO PROVIDE THAT THE TAX IS DUE ON FEBRUARY FIRST OF EACH YEAR AND MUST BE ABLE TO BE PAID ONLINE, TO PROVIDE THAT A LOCAL GOVERNING BODY MUST USE CERTAIN FORMS, DATES, FORMULAS, AND PENALTIES, TO PROVIDE FOR AN APPEALS PROCESS, TO PROVIDE THAT A BUSINESS IS NOT LIABLE FOR THE BUSINESS LICENSE TAX OF ANOTHER BUSINESS WITH WHICH IT CONTRACTS, AND TO PROVIDE EXCEPTIONS.

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